

2015 Form M99 Instructions

You may be eligible to receive a tax credit for military time served in a combat zone or qualified hazardous duty area anytime in 2015.

Am I eligible?

You are eligible to receive a credit if:

- You served in a combat zone or qualified hazardous duty area anytime in 2015,
- The pay you received qualifies to be excluded as combat pay from federal gross income under Internal Revenue Code Section 112, and
- Your home of record during your months of service was Minnesota.

The credit is equal to \$120 for each month of service. Partial months are counted as full months. For example, if you served one day in November, it would count as one month.

To receive a credit for prior years

The 2015 Form M99 applies only to time served in a combat zone in 2015. However, you can still receive credit for service in years prior to 2015. To receive credit for months of service:

- in 2012, file 2012 Form M99 before October 15, 2016
- in 2013, file 2013 Form M99 before October 15, 2017
- in 2014, file 2014 Form M99 before October 15, 2018

You can download these forms on our website at www.revenue.state.mn.us.

Note: The original credit for military service in a combat zone from September 11, 2001 through December 31, 2006 expired October 15, 2010.

Credits for:

- 2007 expired October 15, 2011
- 2008 expired October 15, 2012
- 2009 expired October 15, 2013
- 2010 expired October 15, 2014
- 2011 expired October 15, 2015

Individual circumstances may exist that extend the time allowed to file for these credits. If you spent additional days in a combat zone after the filing due date of the return, you can add the number of addi-

tional days plus 180 days to the initial 3½ year statute of limitations to claim the credit on Form M99.

Example: If you served in a combat zone in 2011, you had to file your 2011 Form M99 by October 15, 2015 to meet the 3½ year statute of limitations. However, starting on June 1, 2012 you spent 60 days in a combat zone. You would have an additional 240 days to claim the credit (60 days plus 180 days). Therefore, you would have until June 10, 2016 (240 days after October 15, 2015) to file 2011 Form M99.

What geographic areas are considered combat zones?

Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have engaged in combat. There are currently three combat zones, which include the airspace above each:

- **Afghanistan area.** Afghanistan was designated as a combat zone beginning September 19, 2001.
- **Kosovo area.** Beginning Mar. 24, 1999, Federal Republic of Yugoslavia (Serbia and Montenegro), Albania, the Adriatic Sea and the Ionian Sea north of the 39th Parallel.
- **Arabian Peninsula areas.** Beginning January 17, 1991, the Persian Gulf, Red Sea, Gulf of Oman, the part of the Arabian Sea north of 10° North latitude and west of 68° East longitude, the Gulf of Aden, and the countries of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

Public Law 104-117 designates three parts of the former Yugoslavia as a Qualified Hazardous Duty Area, to be treated as if it were a combat zone, beginning Nov. 21, 1995 -- Bosnia and Herzegovina, Croatia, and Macedonia.

In addition, the Department of Defense has certified these locations for combat zone tax benefits due to their direct support of military operations, beginning on the listed dates:

In support of Operation Enduring Freedom (Afghanistan combat zone):

- Pakistan, Tajikistan and Jordan - Sept. 19, 2001
- Incirlik Air Base, Turkey - Sept. 21, 2001 through Dec. 31, 2005

- Kyrgyzstan and Uzbekistan - Oct. 1, 2001
- Philippines (only troops with orders referencing Operation Enduring Freedom) - Jan. 9, 2002
- Yemen - Apr. 10, 2002
- Djibouti - July 1, 2002
- Israel - Jan. 1 through July 31, 2003
- Somalia - Jan. 1, 2004

In support of Operation Iraqi Freedom (Arabian Peninsula Areas combat zone):

- Turkey - Jan. 1, 2003 through Dec. 31, 2005
- the Mediterranean Sea east of 30° East longitude - Mar. 19 through July 31, 2003
- Jordan - Mar. 19, 2003
- Egypt - Mar. 19 through Apr. 20, 2003
- Sinai Peninsula. This area was designated a Hazardous Duty Area beginning June 9, 2015.

How to claim the credit

You must file Form M99, *Credit for Military Service in a Combat Zone*, and attach the required documentation to receive the credit.

Using a paid tax preparer. If you pay someone to prepare your M99, that person must also sign the form. If you want your paid preparer to have the authority to discuss the form with the Department of Revenue, check the box at the bottom of the form. Checking the box does not give your preparer the authority to sign any tax documents on your behalf or to represent you at audits or appeals conferences. For these types of authorities, you must file a power of attorney.

Required documentation

You must attach the following to Form M99 for each period of duty in a combat zone or qualifying hazardous duty area:

- **National Guard, Reservists, and retired or discharged active-duty members:** Attach DD-214 reflecting period of qualifying service.
- **Active-duty members:** Attach a copy of your Leave and Earnings Statement for each month in qualifying status.

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If you don't have copies of the required documentation

National Guard and Reserve members may request a copy of their DD-214(s) from the Official Personnel File (OPF) maintained in their unit.

Inactive Reserve, retired, and discharged military members may order a copy of their DD-214(s) through The National Archives website at www.archives.gov.

You may also mail a copy of Standard Form SF-180, *Request Pertaining to Military Records*, to the appropriate record center identified in the instructions for that form.

Active-duty military members (who did not receive a DD-214 for their duty in combat status) must submit a copy of their Leave and Earnings Statement for each month in a combat zone or qualified hazardous duty area. Copies of previous Leave and Earnings Statements can be obtained through the MyPay website at <https://mypay.dfas.mil>.

If you cannot secure the required Leave and Earnings Statements on MyPay, contact the appropriate Military Pay Customer Service staff at the following toll-free numbers:

- Army (active duty) 1-888-332-7411
- Army (reserve)..... 1-877-462-7782
- Army (National Guard)..... 1-877-276-4729
- Navy
(active duty/reserve) 1-888-332-7411
- Air Force (active duty/reserve/
National Guard)..... 1-888-332-7411
- Marine Corps
(active duty & reserve)... 1-888-332-7411

You should request the required documentation as soon as possible to avoid delays when filing for your credit.

Choosing direct deposit

You may get your refund faster by having it direct deposited in your bank account. Enter your banking information on the front of Form M99.

Note: Once you request a direct deposit of your refund, there is no way to cancel the direct deposit or change the account or routing information.

Use of information

All information you provide on Form M99 is private by state law and cannot be given to others, including your spouse, without your consent, except to the Internal Revenue Service (IRS), to other states that guarantee its privacy by law, to Minnesota courts, and to other Minnesota state, county and local government agencies. Your Social Security number is required under M.S. 270C.306.

If taxes or debts are owed

If you owe any Minnesota taxes, criminal fines, a debt to a state agency, district court, qualifying hospital or public library, state law may require the department to apply the military credit to the amount owed (including penalty and interest on the taxes). Your Social Security number will be used to identify you as the correct debtor. If the debt is less than the credit, you will receive the difference.

Filing for a deceased person

If the person eligible for this credit has died, the credit may be claimed by certain family members or personal representatives.

The following individuals can claim the credit (listed in order of eligibility):

1. A surviving spouse who has filed a 2015 joint federal income tax return with the decedent.
2. A personal representative appointed by the court to represent the estate. To be eligible, a surviving spouse cannot be filing a 2015 joint federal income tax return with the decedent. The personal representative must enclose a copy of the court document showing appointment as personal representative.
3. The first living person from the list below. To be eligible, (a) a surviving spouse cannot be filing a 2014 joint federal income tax return with the decedent, (b) a court cannot have appointed a personal representative to represent the estate, and (3) the value of the estate must be less than \$20,000. The eligible persons, in order, are:

- A surviving spouse who did not file a 2014 joint federal income tax return with the decedent
- The decedent's children
- The decedent's grandchildren
- The decedent's father and mother
- The decedent's brothers and sisters
- The children of the decedent's brothers and sisters.

To claim the credit, complete Form M23, *Claim for a Refund Due a Deceased Taxpayer*. Include Form M23, along with a copy of the decedent's death certificate, when you file Form M99. Mail Form M99, Form M23 and the death certificate to the address shown on the front of this form.

Questions?

Go to www.revenue.state.mn.us for additional information.

If you have questions, call 651-296-3781 or 1-800-652-9094 during business hours.

This information is available in other formats.